

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-sixth Legislature

OF THE

STATE OF MAINE

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninety-sixth Legislature

1953

Sec. 6. Suspending clause. All acts or parts of acts inconsistent with the provisions of this chapter in so far as they might affect this chapter shall be suspended so long as this chapter remains in force.

Sec. 7. Secretary of state; authority. The secretary of state may take such steps, and do such things, of an administrative nature as in his opinion are necessary to make effective any provision of law facilitating voting by absent voting ballots by members of the armed forces and to utilize fully any federal or other facilities afforded in connection with such voting.

Sec. 8. Penalties. Any person who shall unreasonably or wilfully cause delay in the registration of any person who is a member of the armed forces or in sending a ballot to any such person or the certification of any such person as a voter or the casting of any such ballot shall be guilty of a misdemeanor and shall on conviction be punished by a fine of not more than \$500 or by imprisonment for not more than 11 months.'

Sec. 2. P. & S. L., 1943, c. 92, repealed. Chapter 92 of the private and special laws of 1943 is hereby repealed.

Effective August 8, 1953

Chapter 111

AN ACT to Secure Uniformity of Assessment of Forest Lands for Purposes of Taxation.

Preamble. Whereas, the prosperity of the state is deemed to be dependent in large measure upon its forest lands and upon the management and operation of these forest lands in a manner designed to assure a sustained annual timber crop sufficient to provide a continuing supply of raw materials for its wood-using industries; and

Whereas, the maintenance of an adequate forest cover on the watersheds of rivers is necessary for the prevention of land erosion, for the protection of persons and property against the danger of floods, and for regulations of streams to effect uniformity of flow and to increase the reliability of water power; and

Whereas, it is essential to preserve the incentives necessary to assure the management of forest land by their owners to this vital end; and

Whereas, it appears that existing methods of assessment of forest lands for purposes of taxation are at substantial variance among assessing authorities, despite the constitutional requirement of state-wide uniformity of assessment, and otherwise contrary to sound public policy; now, therefore,

Be it enacted by the People of the State of Maine, as follows:

R. S., c. 81, §§ 156-157, additional. Chapter 81 of the revised statutes is hereby amended by adding thereto 2 new sections, to be numbered 156 and 157, to read as follows:

'Forest Lands

Sec. 156. Policy. It is hereby declared to be the public policy of the state, by which all officials of the state and of its municipal subdivisions are to be guided in the performance of their official duties, to encourage by the maintenance of adequate incentive the operation of all forest lands on a sustained yield basis by their owners, and to establish and maintain uniformity in methods of assessment for purposes of taxation according to the productivity of the land, giving due weight in the determination of assessed value to location and public facilities as factors contributing to advantage in operation.

Sec. 157. Assessment. An assessment of forest land for purposes of taxation shall be held to be in excess of just value by any court of competent jurisdiction, upon proof by the owner that the tax burden imposed by the assessment creates an incentive to abandon the land, or to strip the land, or otherwise to operate contrary to the public policy herein declared. In proof of his contention the owner shall show that by reason of the burden of the tax he is unable by efficient operation of the forest land on a sustained yield basis to obtain an adequate annual net return commensurate with the risk involved.

For the purposes of this section forest land shall be held to include any single tract of land exceeding 25 acres in area under one ownership which is devoted to the growing of trees for the purpose of cutting for commercial use.'

Effective August 8, 1953

Chapter 112

AN ACT Relating to Motor Vehicle Accident Reports.

Be it enacted by the People of the State of Maine, as follows:

R. S., c. 13, § 6, amended. The 3rd and 6th paragraphs of section 6 of